RESIDENTIAL GAS BILLS AS OF JANUARY 1, 2004 RANKED HIGHEST TO LOWEST AT 200 THERMS IURC GAS DIVISION

| | | 150 | 200 | 250 |
|------|-------------------------------------|----------|----------|----------|
| Rank | Utility Name | Therms | Therms | Therms |
| 1 | Ohio Valley Gas Corp. (ANR) * (2) | \$172.53 | \$225.70 | \$278.88 |
| 2 | Ohio Valley Gas, Inc. * | \$170.89 | \$223.52 | \$276.15 |
| 3 | Valley Rural Utilitiy Company (3) | \$167.95 | \$220.35 | \$272.75 |
| 4 | Ohio Valley Gas Corp. (TXG) * | \$168.39 | \$220.18 | \$271.98 |
| 5 | Peoples Gas & Power Co. | \$166.18 | \$216.02 | \$265.85 |
| 6 | Lawrenceburg Gas Co. (Rate G-1) * | \$164.74 | \$213.09 | \$261.44 |
| 7 | Lawrenceburg Gas Co. (Brookville) * | \$162.67 | \$211.84 | \$261.02 |
| 8 | South Eastern Indiana Gas Co. | \$161.20 | \$211.19 | \$261.18 |
| 9 | Indiana Utilities Corporation | \$159.78 | \$209.20 | \$258.61 |
| 10 | Indiana Natural Gas Corporation | \$159.31 | \$208.96 | \$258.61 |
| 11 | Aurora Municipal Gas | \$154.60 | \$205.25 | \$255.91 |
| 12 | Midwest Natural Gas Corp. | \$157.02 | \$205.12 | \$253.22 |
| 13 | Westfield Gas Corporation | \$159.52 | \$204.97 | \$250.42 |
| 14 | Community Natural Gas * (1) | \$154.22 | \$199.96 | \$245.71 |
| 15 | Boonville Natural Gas Corporation | \$150.13 | \$196.18 | \$242.22 |
| 16 | Northern Indiana Public Service Co. | \$137.36 | \$181.31 | \$225.25 |
| 17 | Indiana Gas Company | \$137.59 | \$179.40 | \$221.21 |
| 18 | Switzerland County Natural Gas | \$131.94 | \$173.19 | \$214.43 |
| 19 | Chandler Natural Gas Corporation | \$130.19 | \$171.08 | \$211.95 |
| 20 | Northern Ind Fuel & Light Co., Inc. | \$130.83 | \$170.11 | \$209.40 |
| 21 | Citizens Gas & Coke Utility | \$129.12 | \$167.85 | \$206.58 |
| 22 | Kokomo Gas and Fuel Company | \$128.47 | \$165.80 | \$203.13 |
| 23 | Southern Indiana Gas and Ele. Co. | \$118.63 | \$154.84 | \$191.05 |
| 24 | Fountaintown Gas Company, Inc. | \$107.11 | \$139.58 | \$172.05 |
| 25 | Snow & Ogden Gas Company, Inc. | \$75.20 | \$100.20 | \$125.20 |

RESIDENTIAL GAS BILL COMPARISION (2000-2004)

BILLS CALCULATED BASED ON RATES IN EFFECT JANUARY FIRST OF EACH YEAR RANKED HIGHEST TO LOWEST BASED ON 5 YEAR AVERAGE IURC GAS DIVISION

| | | Consumption Level of 200 Therms | | | | | | | | |
|------|-------------------------------------|---------------------------------|--------|--------|--------|--------|--------|--|--|--|
| Rank | Litility Name | 5 Year | 2004 | 2003 | 2002 | 2001 | 2000 | | | |
| Kank | , | | Bills | Bills | Bills | Bills | Bills | | | |
| 1 | Westfield Gas Corp. | 178.89 | 204.97 | 167.15 | 213.05 | 185.36 | 123.92 | | | |
| 2 | Boonville Natural Gas Corp. | 172.77 | 196.18 | 172.63 | 205.70 | 179.66 | 109.67 | | | |
| 3 | Ohio Valley Gas Corp. (ANR) * (2) | 172.03 | 225.70 | 164.94 | 180.37 | 168.81 | 120.33 | | | |
| 4 | Lawrenceburg Gas Co. (Rate G-1) * | 171.08 | 213.09 | 156.64 | 197.22 | 164.24 | 124.22 | | | |
| 5 | Indiana Utilities Corp. | 166.75 | 209.20 | 150.89 | 189.05 | 158.65 | 125.97 | | | |
| 6 | Lawrenceburg Gas Co. (Rate G-2, * | 163.42 | 211.84 | 138.18 | 179.40 | 166.26 | 121.43 | | | |
| 7 | Indiana Natural Gas Corp. | 162.97 | 208.96 | 151.36 | 178.29 | 154.18 | 122.08 | | | |
| 8 | Northern Indiana Public Service Co. | 162.78 | 181.31 | 179.35 | 127.81 | 210.91 | 114.53 | | | |
| 9 | South Eastern Indiana Gas Co. | 162.76 | 211.19 | 147.09 | 172.41 | 162.41 | 120.71 | | | |
| 10 | Aurora Municipal Gas Utility | 162.40 | 205.25 | 147.77 | 184.96 | 156.95 | 117.06 | | | |
| 11 | Community Gas Corp. (Rate 1)* (1) | 161.35 | 199.96 | 145.77 | 205.47 | 141.26 | 114.31 | | | |
| 12 | Switzerland County Natural Gas Co. | 158.07 | 173.19 | 144.31 | 199.79 | 150.85 | 122.19 | | | |
| 13 | Ohio Valley Gas Corp. (TXG) * | 157.77 | 220.18 | 144.48 | 168.15 | 157.27 | 98.75 | | | |
| 14 | Ohio Vally Gas Inc. * | 155.44 | 223.52 | 137.72 | 172.89 | 148.97 | 94.09 | | | |
| 15 | Peoples Gas and Power Co. | 153.38 | 216.02 | 121.94 | 162.00 | 154.34 | 112.61 | | | |
| 16 | Indiana Gas Co. | 152.76 | 179.40 | 161.32 | 133.22 | 175.40 | 114.46 | | | |
| 17 | Chandler Natural Gas Corp. | 152.15 | 171.08 | 148.57 | 179.36 | 153.39 | 108.35 | | | |
| 18 | Community Gas Corp. (Rate 2)* (1) | 150.57 | 199.96 | 123.33 | 173.82 | 150.16 | 105.56 | | | |
| 19 | Midwest Gas Corp. (1) | 149.88 | 205.12 | 125.25 | 155.57 | 151.34 | 112.11 | | | |
| 20 | Northern Indiana Fuel and Light Co. | 148.18 | 170.11 | 141.90 | 192.85 | 130.65 | 105.41 | | | |
| 21 | Fountaintown Gas Co. | 144.62 | 139.58 | 144.86 | 180.32 | 139.60 | 118.76 | | | |
| 22 | Citizens Gas and Coke Utility | 141.29 | 167.85 | 146.66 | 125.92 | 157.44 | 108.58 | | | |
| 23 | Kokomo Gas and Fuel Co. | 132.14 | 165.80 | 131.60 | 154.01 | 113.27 | 96.00 | | | |
| 24 | Southern Ind. Gas & Ele. Co. | 127.56 | 154.84 | 146.42 | 108.80 | 134.82 | 92.94 | | | |
| 25 | Snow and Ogden Gas Co. | 100.20 | 100.20 | 100.20 | 100.20 | 100.20 | 100.20 | | | |

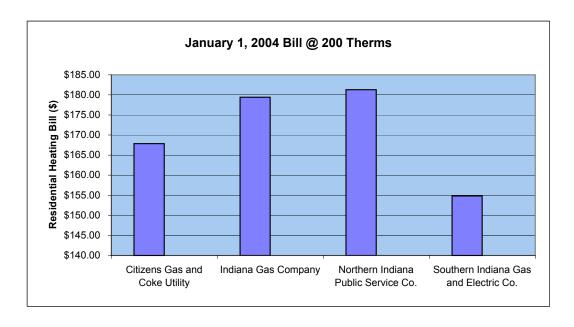
RESIDENTIAL GAS BILL COMPARISION (1995-2004)

BILLS CALCULATED BASED ON RATES IN EFFECT JANUARY FIRST OF EACH YEAR RANKED HIGHEST TO LOWEST BASED ON 10 YEAR AVERAGE

IURC GAS DIVISION

| | | | | | | Consu | mption Lev | el of 200 Th | erms | | | |
|------|--|---------|--------|--------|--------|--------|------------|--------------|--------|--------|--------|--------|
| Rank | Utility Name | 10 Year | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 |
| Kank | Othity Name | Average | Bills | Bills | Bills | Bills | Bills | Bills | Bills | Bills | Bills | Bills |
| 1 | Westfield Gas Corp. | 152.65 | 204.97 | 167.15 | 213.05 | 185.36 | 123.92 | 127.55 | 140.09 | 128.30 | 110.99 | 125.10 |
| 2 | Lawrenceburg Gas Co. (Rate G-1) * | 150.36 | 213.09 | 156.64 | 197.22 | 164.24 | 124.22 | 128.61 | 145.68 | 155.88 | 106.32 | 111.68 |
| 3 | Lawrenceburg Gas Co. (Rate G-2) * | 145.12 | 211.84 | 138.18 | 179.40 | 166.26 | 121.43 | 120.68 | 139.37 | 154.03 | 101.60 | 118.41 |
| 4 | Ohio Valley Gas Corp. (ANR) * (2) | 144.90 | 225.70 | 164.94 | 180.37 | 168.81 | 120.33 | 125.49 | 132.71 | 109.43 | 110.99 | 110.27 |
| 5 | Indiana Utilities Corp. | 144.19 | 209.20 | 150.89 | 189.05 | 158.65 | 125.97 | 121.13 | 129.21 | 127.28 | 94.20 | 136.36 |
| 6 | Aurora Municipal Gas Utility | 141.56 | 205.25 | 147.77 | 184.96 | 156.95 | 117.06 | 118.77 | 130.39 | 140.83 | 89.96 | 123.61 |
| 7 | Indiana Natural Gas Corp. | 141.16 | 208.96 | 151.36 | 178.29 | 154.18 | 122.08 | 128.00 | 133.82 | 132.60 | 97.11 | 105.16 |
| 8 | South Eastern Indiana Natural Gas Co. | 139.66 | 211.19 | 147.09 | 172.41 | 162.41 | 120.71 | 115.33 | 119.99 | 118.45 | 101.85 | 127.20 |
| 9 | Boonville Natural Gas Corp. | 139.17 | 196.18 | 172.63 | 205.70 | 179.66 | 109.67 | 105.55 | 113.97 | 127.71 | 92.91 | 87.76 |
| 10 | Community Nat. Gas Corp (Rate 1) * (1) | 138.80 | 199.96 | 145.77 | 205.47 | 150.16 | 114.31 | 111.28 | 121.43 | 139.55 | 104.62 | 95.46 |
| 11 | Peoples Gas and Power Company | 135.69 | 216.02 | 121.94 | 162.00 | 154.34 | 112.61 | 122.48 | 135.19 | 122.03 | 90.23 | 120.05 |
| 12 | Northern Indiana Public Service Co. | 134.31 | 181.31 | 179.35 | 127.81 | 210.91 | 114.53 | 110.55 | 114.37 | 114.17 | 87.29 | 102.76 |
| 13 | Switzerland County Natural Gas Co. | 132.69 | 173.19 | 144.31 | 199.79 | 150.85 | 122.19 | 106.42 | 113.21 | 123.34 | 93.99 | 99.61 |
| 14 | Ohio Valley Gas Corp. (TXG) * | 132.13 | 220.18 | 144.48 | 168.15 | 157.27 | 98.75 | 115.11 | 113.81 | 111.49 | 91.83 | 100.20 |
| 15 | Indiana Gas Co. | 131.75 | 179.40 | 161.32 | 133.22 | 175.40 | 114.46 | 107.62 | 118.66 | 122.40 | 104.52 | 100.45 |
| 16 | Ohio Vally Gas Incorporated * | 130.52 | 223.52 | 137.72 | 172.89 | 148.97 | 94.09 | 108.71 | 107.85 | 113.13 | 84.71 | 113.60 |
| 17 | Midwest Gas Corp. | 130.43 | 205.12 | 125.25 | 155.57 | 151.34 | 112.11 | 121.78 | 134.33 | 109.33 | 91.70 | 97.76 |
| 18 | Northern Indiana Fuel and Light Co. | 128.42 | 170.11 | 141.90 | 192.85 | 130.65 | 105.41 | 116.91 | 117.79 | 114.59 | 97.17 | 96.79 |
| 19 | Fountaintown Gas Company | 128.16 | 139.58 | 144.86 | 180.32 | 139.60 | 118.76 | 114.05 | 146.14 | 114.96 | 89.41 | 93.96 |
| 20 | Community Nat. Gas Corp (Rate 2) * (1) | 127.60 | 199.96 | 123.33 | 173.82 | 141.26 | 105.56 | 104.97 | 112.05 | 114.90 | 87.11 | 113.06 |
| 21 | Chandler Natural Gas Corp. | 124.21 | 171.08 | 148.57 | 179.36 | 153.39 | 108.35 | 91.92 | 106.52 | 111.17 | 77.03 | 94.74 |
| 22 | Citizens Gas and Coke Utility | 123.08 | 167.85 | 146.66 | 125.92 | 157.44 | 108.58 | 110.30 | 117.58 | 111.20 | 93.06 | 92.20 |
| 23 | Kokomo Gas and Fuel Co. | 114.19 | 165.80 | 131.60 | 154.01 | 113.27 | 96.00 | 117.18 | 110.07 | 97.20 | 80.03 | 76.69 |
| 24 | Southern Ind. Gas & Ele. Co. | 112.88 | 154.84 | 146.42 | 108.80 | 134.82 | 92.94 | 101.12 | 103.02 | 106.42 | 66.31 | 114.09 |
| 25 | Snow and Ogden Gas Co., Inc. | 100.20 | 100.20 | 100.20 | 100.20 | 100.20 | 100.20 | 100.20 | 100.20 | 100.20 | 100.20 | 100.20 |

| Utility Name | 2004 Bill @ 200 Therms |
|---------------------------------------|------------------------|
| Citizens Gas and Coke Utility | \$167.85 |
| Indiana Gas Company | \$179.40 |
| Northern Indiana Public Service Co. | \$181.31 |
| Southern Indiana Gas and Electric Co. | \$154.84 |



AREAS SERVED

Community Natural Gas

Rate 1

Serving: Dale, Mariah Hill, Santa Claus and Gentryville.

Rate 2

Serving: Owensville, Cynthiana, Holland, Worthington, Carlisle and Spencer

Lawrenceburg Gas

Rate G-1; Lawrenceburg Division

Serving: Greendale, Lawrenceburg, Rising Sun and West Harrison.

Rate G-2; Brookville Division

Serving: Brookville.

Ohio Valley Gas Corp.

ANR Consolidated Area

(Formerly ANR; ANR Pipeline System)

Serving: Ferdinand, Pennville, Portland, St. Anthony, St. Marks and St. Meinrad.

(Formerly PE; Panhandle Eastern Pipeline System)

Serving: Deerfield, Fountain City, Lynn, Ridgeville, Saratoga, Union City and and Winchester.

TXG; Texas Gas Transmission System

Serving: Cannelton, Connersville, Everton, Guilford, Lawrenceville, New Alsace,

Sunman, Tell City, Troy and Yorkville.

Ohio Valley Gas, Inc.

Serving: Dugger, Farmersburg, Hymera, Riley, Shelburn, Sullivan and Winslow.

- 1) Community Natural Gas Rate 1 and Rate 2 were consolidated pursuant to Commission order in Cause No. 42452 dated 11/20/03.
- 2) Ohio Valley Gas "ANR" and "PE" service areas were consolidated pursuant to Commission order in Cause No. 40049 dated 11/09/95. The consolidated area was named "ANR" to distinguish it from the "TXG" service area.
- 3) Valley Rural Utility Co. began natural gas service in July 2003. Not included in the 5 and 10 year averages because there is not enough data at this point in time.